

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	CIVIL NO. 4:19-cv-04286
)	
CLAUDIA SELENE RODRIGUEZ,)	
ALSO KNOWN AS CLAUDIA)	
SELENE RODRIGUEZ MARTINEZ,)	
HARRIS COUNTY, TEXAS, CYPRESS-)	
FAIRBANKS INDEPENDENT SCHOOL)	
DISTRICT, and HARRIS COUNTY)	
EMERGENCY SERVICES DISTRICT NO. 9,)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America, pursuant to 26 U.S.C. §§ 7401 and 7403 and the Federal Debt Procedures Act, 28 U.S.C. § 3001 et seq., at the direction of a delegate of the Attorney General of the United States, and with the authorization and sanction of a delegate of the Secretary of the Treasury, brings this civil action: (1) to collect the balance owed to the United States on a federal tax judgment entered against Dr. James David Key, Sr. and Dr. Key's 2017 federal income (Form 1040) taxes; and (2) to enforce the associated judgment lien and federal tax liens against certain real properties in Harris County, Texas that were previously owned, in whole or in part, and transferred by Dr. Key to Defendant Claudia Selene Rodriguez. For its complaint, the United States alleges as follows:

JURISDICTION, VENUE, AND PARTIES

1. Jurisdiction is conferred upon this district court pursuant to 26 U.S.C. §§ 7402(a) and 7403, and 28 U.S.C. §§ 1331, 1340, and 1345; and 28 U.S.C. § 3001 et seq.

2. Venue is proper pursuant to 28 U.S.C. §§ 1391(b) and 1396, because the real properties at issue are located in this district, and the defendants reside in this district.

3. Plaintiff is the United States of America.

4. Defendant Claudia Selene Rodriguez, also known as Claudia Selene Rodriguez Martinez, resides in Harris County, Texas, within the jurisdiction of this Court. Ms. Rodriguez may be served with summons and this Complaint at 13202 Tropicana Drive in Houston, Texas 77041, which was the residence of Dr. James David Key, Sr., the taxpayer, when he passed away. Ms. Rodriguez is joined as a party pursuant to 26 U.S.C. § 7403(b), because she may claim an interest in the subject real properties upon which the United States seeks to enforce its liens. In addition, Ms. Rodriguez may claim that she was the spouse of Dr. Key on the date of his death on December 30, 2018, although in his 2017 federal income tax return which Dr. Key filed with the Internal Revenue Service on October 15, 2018, he stated under penalty of perjury that his marital status was “single”. All of the income tax liabilities at issue in this case were assessed against Dr. Key before he passed away. On information and belief, Dr. Key died on December 30, 2018 in Harris County, Texas, and he was a resident of this district on the date of his death.

5. Defendants Harris County, Texas, Cypress-Fairbanks Independent School District, and Harris County Emergency Services District No. 9, are local ad valorem taxing authorities, who are owed or may be owed ad valorem taxes pertaining to the real properties described below. They are being joined as parties pursuant to 26 U.S.C. § 7403(b), to ensure that

they are paid any ad valorem taxes owed to them at the sale of the subject real properties. The ad valorem taxing authorities may be served through their attorney, Lori Gruver, Linebarger Goggan Blair & Sampson, LLP, 2700 Via Fortuna Drive, Suite 500, Austin, Texas 78746, who has agreed to accept service for them.

THE SUBJECT REAL PROPERTIES

6. The titles of the real properties upon which the United States seeks to enforce its federal tax liens are currently held in the name of Claudia Rodriguez, but until December 18, 2018, these properties were titled either to James D. Key, Sr. solely, or were titled jointly to James D. Key, Sr. and Claudia Rodriguez, and consist of land, along with all improvements, buildings, and appurtenances thereon described below (the “Real Properties”):

7. 13202 Summer Snow Circle, Houston, Texas 77041: On or about February 6, 2017, James D. Key, Sr. and Claudia Rodriguez, as single persons, acquired, via a cash warranty deed, title to real property located at 13202 Summer Snow Circle in Houston, Harris County, Texas 77041, with the following legal description:

LOT SEVENTEEN (17), BLOCK ONE (1), OF TWIN LAKES,
SECTION TWO (2), A SUBDIVISION IN HARRIS COUNTY,
TEXAS ACCORDING TO THE MAP OR PLAT THEREOF,
RECORDED IN FILM CODE NO. 349028 OF THE MAP
RECORDS OF HARRIS COUNTY, TEXAS.

8. The deed to the above property was recorded with the Harris County Clerk on or about February 7, 2017. Records for the Harris County Appraisal District for 2018 list James Key and Claudia Rodriguez as the owners of this property, with a county tax-assessed value of \$417,667. On information and belief, this property is not encumbered by a mortgage.

9. 8245 Kingsbrook Road, No. 236, Houston, Texas 77024: On or about August 21, 2017, James D. Key, Sr. and Claudia Rodriguez acquired, via a general cash warranty deed, title

to real property located at 8245 Kingsbrook Road, No. 236, in Houston, Harris County, Texas 77024, with the following legal description:

CONDOMINIUM UNIT NUMBER TWO HUNDRED THIRTY-SIX (236), IN BUILDING "B", AND THE SPACE ENCOMPASSED BY THE BOUNDARIES THEREOF, THE LIMITED COMMON ELEMENTS APPURTENANT THERETO, TOGETHER WITH AN UNDIVIDED INTEREST IN THE GENERAL COMMON ELEMENTS LOCATED IN AND BEING PART OF BAYOU BEND TOWNHOMES, A CONDOMINIUM PROJECT IN THE CITY OF HOUSTON, HARRIS COUNTY, TEXAS, AS FULLY DESCRIBED IN AND AS LOCATED, DELINEATED AND AS DEFINED IN THE CONDOMINIUM DECLARATION FOR BAYOU BEND TOWNHOMES, TOGETHER WITH THE SURVEY PLAT, BY-LAWS AND EXHIBITS ATTACHED THERETO, RECORDED IN VOLUME 60, PAGE 1 AND IN VOLUME 103, PAGE 132, BOTH OF THE CONDOMINIUM RECORDS OF HARRIS COUNTY, TEXAS.

10. The deed to the above property was recorded with the Harris County Clerk on or about August 23, 2017, and therein states that Key and Rodriguez were husband and wife. Records for the Harris County Appraisal District for 2018 list James D. Key, Sr. and Claudia Rodriguez as the owners of this property, with a county tax-assessed value of \$127,641. On information and belief, this property is not encumbered by a mortgage.

11. 13202 Tropicana Drive, Houston, Texas 77041: On or about August 24, 2017, James D. Key, Sr. individually purchased, via a general warranty deed, real property located at 13202 Tropicana Drive in Houston, Harris County, Texas 77041, with the following legal description:

Lot One (1), in Block Five (5), of Twin Lakes, Section One (1), an addition in Harris County, Texas, according to the map or plat thereof recorded in Volume 343, Page 84 of the Map Records of Harris County, Texas.

12. The deed to the above property was recorded with the Harris County Clerk on or about September 7, 2017, and does not reference Key's marital status. In 2018, the Harris County Appraisal District appraised this property at \$518,563. On information and belief, this property is unencumbered by a mortgage. Until his death, this was the residence of both Key and Rodriguez, but on information and belief, Rodriguez still resides there.

KEY'S TRANSFERS OF THE REAL PROPERTIES

13. On August 1, 2018, the United States recorded with the Harris County Clerk's Office an abstract of its \$1.5 million federal income (Form 1040) tax judgment for tax years 1983, 1987, 1988, 1989, 1991, and 1997 entered against Dr. James David Key, Sr. on February 13, 2004, in the case of *United States of America vs. Dr. James David Key, Sr.*, Civil Action No. 3:02-cv-2326-K, in the U.S. District Court for the Northern District of Texas, Dallas Division. As of November 1, 2019, the unpaid balance on this judgment lien is \$10,032.

14. On or about October 15, 2018, James D. Key, Sr. filed his IRS Form 1040 federal income tax return for tax year 2017 with the Internal Revenue Service, and stated his marital status as "single". On November 19, 2018, the IRS assessed against Key the \$47,598.00 in income tax he reported on his 2017 income tax return but did not pay, as well as a late payment penalty of \$1,903.92 and interest of \$1,442.76. A statutory federal tax lien against Key arose by operation of law on the date of this assessment. 26 U.S.C. § 6321.

15. On or about December 3, 2018, Key signed three general warranty deeds, transferring his interest in the above-described real properties to Claudia Rodriguez, "as her sole and separate property". These deeds were filed with the Harris County Clerk's Office on December 18, 2018. On information and belief, there was no consideration paid to Key by Rodriguez for Key's interest in these properties, and Key made these transfers subject to the

United States' judgment lien and federal tax lien referred to above, in an effort to prevent the IRS from seizing these properties to pay his back taxes. There is no reference in these deeds to the marital status of either Key or Rodriguez.

16. Additionally, on or about December 27, 2018, the IRS filed with the Harris County Clerk's Office a notice of federal tax lien against Key in the amount of \$10,010, for Key's unpaid income (Form 1040) tax liability for tax year 1991 that was reduced to judgment in 2004, referred to above.

17. As stated above, on December 30, 2018, Key passed away.

18. As indicated above, on November 19, 2018, a delegate of the Secretary of the Treasury made an assessment against James David Key, Sr. for his "self-assessed" or reported federal income (Form 1040) tax he stated on his income tax return he filed on October 15, 2018, as well as interest and penalty thereon, for the 2017 tax period, and in the following amounts (collectively, "the income tax liabilities"), which have balances due with accruals as of November 1, 2019, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 11/01/2019
12/31/2017	11/19/2018	Tax	\$47,598.00	\$47,598.00
	11/19/2018	Penalty	\$1,903.92	\$6,901.71
	11/19/2018	Interest	\$1,442.76	\$4,188.22
Total				\$58,687.93

19. A delegate of the Secretary of the Treasury gave notice and demand for payment of the income tax liabilities described above to James David Key, Sr. After the application of statutory interest, penalties, fees, other additions, abatements, payments, and credits, the income tax liabilities described above had a **\$58,687.93** unpaid balance due as of November 1, 2019, which remains unpaid as of the date this Complaint is being filed.

20. Despite notice and demand for payment, Key failed, neglected, or refused to pay the income tax liabilities described above.

21. The United States seeks to collect through foreclosure of the judgment lien and federal tax liens, and the sale of the Real Properties, Dr. James David Key's 2017 federal income tax liabilities in the amount of **\$58,687.93** as of November 1, 2019, plus pre-judgment and post-judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid. In addition, the United States seeks to collect through foreclosure of the judgment lien and federal tax liens, and the sale of the Real Properties, the remaining unpaid balance due to the United States on the tax judgment entered against Key in 2004, in the amount of **\$10,032.00** as of November 1, 2019, plus interest thereon until paid.

COUNT 1
Enforcement of Judgment Lien and Federal Tax Liens

22. Pursuant to 26 U.S.C. §§ 6321 and 6322, as a result of the neglect, refusal or failure by James David Key, Sr. to pay the tax liabilities described above after notice and demand for payment, federal tax liens arose on the dates of the tax assessments, and attached to all property and rights to property belonging to Key, including the Real Properties.

23. Additionally, on December 27, 2018, the Internal Revenue Service publicly filed a Notice of Federal Tax Lien ("NFTL") in accordance with 26 U.S.C. § 6323(f) with the County Recorder of Harris County, Texas in regard to the 1991 income tax liabilities described above, which were reduced to judgment against Dr. James David Key, Sr. in 2004. This tax lien attaches to the Real Properties.

24. As stated above, on August 1, 2018, the United States filed an abstract of its \$1.5 million income tax judgment against Key with the Harris County Clerk's Office, which attached to the Real Properties.

25. Pursuant to 26 U.S.C. § 7403 and the Federal Debt Collection Procedures Act, 28 U.S.C. § 3001 et seq., the United States is entitled to enforce the federal tax liens and judgment lien described above against the Real Properties by foreclosure sale or other court orders. In particular, the United States is entitled to have the entire Real Properties sold in a judicial sale, or by a receiver appointed for that purpose, free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs and expenses of the sale, including any costs and expenses incurred to secure and maintain the Real Properties; second, to the defendant ad valorem taxing authorities to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay Key's federal income tax liabilities described above; and, fourth, to any other party in accordance with the law; or, as otherwise determined by the Court in accordance with the law.

PRAYER

WHEREFORE, the United States of America prays for a judgment determining:

A. That the federal tax liens and judgment lien securing the federal tax liabilities described in this Complaint shall be foreclosed or enforced by court orders against the Real Properties by sale of the entire Real Properties in a judicial sale, or by a receiver appointed for that purpose, free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs and expenses of the sales, including any costs and expenses incurred to secure and maintain the Real Properties; second, to the defendant ad valorem taxing authorities to pay any real estate taxes due and owing them which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the plaintiff United States to pay Dr. James David Key Sr.'s federal income liabilities set forth above; and,

fourth, to any other party in accordance with the law; or, as otherwise determined by the Court in accordance with the law; and

B. That awards the United States such other and further relief as this Court deems just and proper, including its costs incurred in this action and for any surcharge authorized by 28 U.S.C. § 3011.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Ramona S. Notinger
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ATTORNEYS FOR UNITED STATES

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

DEFENDANTS

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.